



Basic Guidelines for Maintaining Charitable Registration

□ Engage only in allowable activities

A registered charity is allowed to carry out its charitable purposes both inside and outside Canada in only two ways: by carrying on its own charitable activities and by gifting to qualified donees. A registered charity must maintain direction and control over its activities (whether carried out by the charity or by an agent or contractor on its behalf) and must not engage in prohibited political activities or unrelated business activities.

□ Keep adequate books and records

A registered charity must keep adequate books and records for the prescribed time period, in either English or French, at an address in Canada that is on file with the Canada Revenue Agency (CRA).

□ Issue complete and accurate donation receipts

A registered charity may only issue official receipts for donations that legally qualify as gifts. An official receipt must contain all the information as specified in Regulation 3501 of the *Income Tax Act*. Refer to the sample receipts on the CRA Web site at www.cra.gc.ca/tax/charities/pubs/receipts-e.html.

□ Meet annual spending requirement (Disbursement Quota)

A registered charity must spend the minimum amount calculated for its disbursement quota each year on its own charitable activities or on gifts to qualified donees (for example, other registered charities).

□ File annual T3010 information return

A registered charity must file an annual Form T3010, *Registered Charity Information Return* (together with financial statements and required attachments) no later than six months after the end of its fiscal period.

□ Maintain the charity's status as a legal entity

A registered charity that is constituted federally, provincially or territorially must meet other specific requirements (in addition to the requirements of the CRA) in order to maintain its status as a legal entity. This may include annual filing and/or annual fees. A registered charity should check with the relevant authorities to verify these additional requirements.

□ Inform the Charities Directorate of any changes to the charity's mode of operation or legal structure

A registered charity should get confirmation from the Charities Directorate (the Directorate) before changing its stated objects and/or activities to make sure they qualify as charitable. A registered charity should inform the Directorate if it changes its name, phone number, address, contact person or governing documents (constitution, letters patent, etc.) and must obtain prior approval from the Directorate before changing its fiscal period end.

For detailed information on each of these requirements, visit the CRA Web site at www.cra.gc.ca/checklists

Checklist for Charities

Basic guidelines to help registered charities identify and comply with the legal requirements for maintaining registration.

For detailed information on each of these requirements, visit the Canada Revenue Agency (CRA) Web site at www.cra.gc.ca/checklists.

Stay informed by signing up to the Charities Directorate's electronic mailing list at www.cra.gc.ca/eservices/maillist/subscribecharities-e.html.

Charities Directorate contact info: (Client Service Section)

1-800-267-2384 toll-free
Fax: 613-954-8037

Address: Charities Directorate
Canada Revenue Agency
Ottawa ON K1A 0L5

Web site: www.cra.gc.ca/charities

This checklist is for the charity's use only. Do not mail to the CRA or file with the return.